



**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

**WILENTZ, GOLDMAN & SPITZER, P.A.**

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*Attorneys for Levtex LLC*

Order Filed on April 12, 2024  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

Hearing Date: April 9, 2024

**ORDER ALLOWING THE GENERAL UNSECURED CLAIM OF  
LEVTEX LLC**

The relief set forth on the following pages, numbered two (2) through two (2) is  
ORDERED.

**DATED: April 12, 2024**

A handwritten signature in black ink, reading "Vincent F. Papalia", is written over a horizontal line.

**Honorable Vincent F. Papalia  
United States Bankruptcy Judge**

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

Bed Bath & Beyond Inc., et al.

Case No. 23-13359 (VFP)

Caption of Order: Order Allowing The General Unsecured Claim of Levtext LLC

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This matter having come before the Court by way of a Notice of Motion for an Order Allowing the General Unsecured Claim of Levtext LLC [Docket No. 2705] (the “Motion”) filed by Wilentz, Goldman & Spitzer, P.A., as attorneys for Levtext LLC (“Levtext”), and after due consideration of the moving papers, the opposition papers [Docket Nos. 2892 & 2939] filed by the Plan Administrator on behalf of Debtors and Debtors’ estates by and through his counsel, Pachulski, Stang, Ziehl & Jones, LLP, and the arguments of counsel as heard on the record on the return date of the Motion, and the Court having found that the goods that are the subject of Levtext’s request for administrative status pursuant to Bankruptcy Code section 503(b)(9) (the “Goods”) were drop-shipped directly from Levtext to the Debtors’ customers and accordingly, the Goods were not “received by the debtor” for the purpose of 11 U.S.C. § 503(b)(9), and for good cause having been shown:

IT IS HEREBY ORDERED:

1. Levtext’s Proof of Claim filed as Claim No: 3942 in the amount of \$395,484.69 be and the same hereby is deemed allowed, in full, as a general unsecured claim against the Debtors’ estates; and

2. The Clerk of the Court and/or the duly appointed claims agent for the Debtors’ estates shall mark the applicable claims register to indicate that Levtext’s Proof of Claim filed as Claim No: 3942 as set forth above is hereby deemed allowed as a general unsecured claim and Levtext shall not be required to take any further action in these proceedings; and

3. Levtext’s request for allowance of administrative expense priority under 11 U.S.C. § 503(b)(9) in the amount of \$73,754.69 be and the same hereby is denied.

In re:  
Bed Bath & Beyond Inc.  
Debtor

Case No. 23-13359-VFP  
Chapter 11

CERTIFICATE OF NOTICE

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The following symbols are used throughout this certificate:

| Symbol | Definition   |
|--------|--|
| +      | Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP. |
| ^      | Addresses marked '^' were sent via mandatory electronic bankruptcy noticing pursuant to Fed. R. Bank. P. 9036.   |

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Apr 14, 2024:

| Recip ID | Recipient Name and Address  |
|----------|---|
| db       | + Bed Bath & Beyond Inc., 650 Liberty Avenue, Union, NJ 07083-8107                                |
| aty      | + Casey McGushin, 3101 Old Jacksonville Road, Springfield, IL 62704-6488                          |
| aty      | + Jacob E. Black, Kirkland and Ellis LLP., 3101 Old Jacksonville Road, Springfield, IL 62704-6488 |
| aty      | + Max M Freedman, Kirkland & Ellis LLP, 300 North LaSalle Street, Chicago, IL 60654-5412          |

TOTAL: 4

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.  
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI). Electronic transmission is in Eastern Standard Time.

| Recip ID | Notice Type: Email Address | Date/Time            | Recipient Name and Address   |
|----------|----------------------------|----------------------|--|
| aty      | ^ MEBN                     | Apr 12 2024 20:44:40 | Charles B. Sterrett, Kirkland & Ellis, 300 North LaSalle Street, Chicago, IL 60654-5412  |
| aty      | ^ MEBN                     | Apr 12 2024 20:44:58 | Derek I. Hunter, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643   |
| aty      | ^ MEBN                     | Apr 12 2024 20:43:48 | Emily E. Geier, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643  |
| aty      | ^ MEBN                     | Apr 12 2024 20:45:41 | Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643  |
| aty      | ^ MEBN                     | Apr 12 2024 20:45:49 | Michael A. Sloman, Kirkland and Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643   |
| aty      | ^ MEBN                     | Apr 12 2024 20:45:45 | Noah Z. Sosnick, Kirkland and Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643   |
| aty      | ^ MEBN                     | Apr 12 2024 20:45:51 | Olivia F. Acuna, Kirkland and Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643   |
| aty      | ^ MEBN                     | Apr 12 2024 20:43:51 | Richard U.S. Howell, P.C, KIRKLAND & ELLIS LLP, KIRKLAND & ELLIS INTERNATIONAL LLP, 300 North LaSalle Street, Chicago, IL 60654-5412 |
| aty      | ^ MEBN                     | Apr 12 2024 20:45:43 | Ross Fiedler, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643  |

TOTAL: 9

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, \*duplicate of an address listed above, \*P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities

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in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

**Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.**

Date: Apr 14, 2024

Signature: /s/Gustava Winters

## CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on April 12, 2024 at the address(es) listed below:

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| A.J. Webb                  | on behalf of Creditor Select Consolidated Management LLC awebb@fbtlaw.com, awebb@ecf.courtdrive.com                                     |
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| Allen J Barkin             | on behalf of Creditor LOGIXAL INC. abarkin@sbmesq.com sandyr@sbmesq.com   |
| Allen Joseph Underwood, II | on behalf of Creditor 12535 SE 82nd AVE LLC aunderwood@litedepalma.com<br>ajunderwood@ecf.courtdrive.com;grodriguez@litedepalma.com     |
| Allyson Stavis             |   |

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Andy Winchell

on behalf of Creditor Dong Koo Kim and Jong Ok Kim Trustees of the Dong Koo Kim and Jong Ok Kim Family Trust, dated  
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| Dana S. Plon           | on behalf of Creditor Riverhead Centre Owners LLC dplon@sirlinlaw.com   |
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|                   |  |
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